

Mail Stop 3561

April 24, 2008

Mr. Lance Cornell
Chief Financial Officer
Transcend Services, Inc.
665 One Glenlake Parkway, Suite 1325
Atlanta, Georgia 30328

**Re: Transcend Services, Inc.
Item 4.01 Form 8-K
Filed April 15, 2008
File No. 000-18217**

Dear Mr. Cornell:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Ta Tanisha Meadows
Staff Accountant